

1 July 2024

Richard Leonard MSP
Convener
Public Audit Committee
Scottish Parliament

By Email

Dear Convener

Examination of Ferguson Marine Engineering Ltd's (FMEL) financial data

Thank you for your correspondence of 13 June 2024.

I can confirm that I do not have any formal role in the Scottish Government's procurement of the forensic examination of FMEL's financial records, or in the analysis itself. While my colleagues have had informal discussions with officials from the Scottish Government's Strategic Commercial Assets Division about this, it is for government to define the scope of the forensic examination, to set its timelines and to oversee its delivery. This is critical for maintaining my independence as Auditor General of Scotland.

Once the forensic examination has been completed, I intend to consider its findings and the most appropriate way to report on them to support the scrutiny role of the committee.

I hope that the committee finds this information helpful.

Yours sincerely

Stephen Boyle
Auditor General for Scotland